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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re the Application of: MATSUHASHI, Ryo, et al.

Group Art Unit: 3753

Serial No.: 10/519,673

Examiner: Andrew J. Rost

Filed: **October 25, 2005**

P.T.O. Confirmation No.: 2633

For: FLUID HANDLING PARTS

AMENDMENT UNDER 37 CFR §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

April 16, 2007

Sir:

In response to the Office Action dated **January 18, 2007**, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims 3 which begins on page of this paper.

Remarks/Arguments begin on page 5 of this paper.